

No. 428, S.]

[Published June 20, 1949.

**CHAPTER 281.**

AN ACT to create 71.13 (6) of the statutes, relating to the irrevocable appointment of the secretary of state as attorney by and for nonresidents transacting business in the state for purpose of assessing and collecting income taxes.

*The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:*

71.13 (6) of the statutes is created to read:

71.13 (6) (a) The transaction by any nonresident person of business in this state, except where such nonresident is a foreign corporation that has been licensed pursuant to chapter 226, shall be deemed an irrevocable appointment by such person, binding upon him, his executor, administrator or personal representative, of the secretary of state to be his true and lawful attorney upon whom may be served any notice, order, pleading or process (including without limitation by enumeration any notice of assessment, denial of application for abatement or denial of claim for refund) by any administrative agency or in any proceeding by or before any administrative agency, or in any proceeding or action in any court, to enforce or effect full compliance with or involving the provisions of this chapter. And the transaction of business in this state shall be a signification of his agreement that any such notice, order, pleading or process which is so served shall be of the same legal force and validity as if served on him personally, or upon his executor, administrator or personal representative.

(b) The transaction of business in this state or the derivation of income which has a situs in this state under the provisions of this chapter by any person while a resident of this state shall be deemed an irrevocable appointment by such person, binding upon him, his executor, administrator or personal representative, effective upon such person becoming a nonresident of this state, of the secretary of state to be his true and lawful attorney upon whom may be served any notice, order, pleading or process (including without limitation by enumeration any notice of assessment, denial of application for abatement or denial of claim for refund) by any administrative agency or in any proceeding by or before an administrative agency, or in any proceeding or action in any court, to enforce or effect full compliance with or involving the provisions of this chapter. And the transaction of such business or the derivation of such income shall be a signification of his agreement that any such notice, order, pleading or process which is so served shall be of the same legal force and validity as if served on him personally, or upon his executor, administrator or personal representative.

(c) Service pursuant to paragraphs (a) or (b) shall be made by serving a copy upon the secretary of state or by filing such copy in his office, and such service shall be sufficient service upon such person, or his executor, administrator or personal representative if notice of such service and a copy of the notice, order, pleading or process are within 10 days thereafter sent by mail by the state department, officer or agency making such service to such person, or his executor, administrator or personal representative, at his last known address, and that an affidavit of compliance herewith is filed with the secretary of state. The secretary of state shall keep a record of all such notices, orders, pleadings, processes and affidavits and shall note in such record the day and hour of service upon him.

Approved June 16, 1949.

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